

## **WARREN COUNTY BOARD OF SUPERVISORS**

**COMMITTEE: REAL PROPERTY TAX SERVICES**

**DATE: November 20, 2013**

---

**COMMITTEE MEMBERS PRESENT:**

SUPERVISORS MONROE  
BENTLEY  
MCDEVITT

**COMMITTEE MEMBERS ABSENT:**

SUPERVISORS LOEB  
DICKINSON

**OTHERS PRESENT:**

LEXIE DELUREY, DIRECTOR OF REAL PROPERTY TAX SERVICES  
KEVIN B. GERAGHTY, CHAIRMAN OF THE BOARD  
PAUL DUSEK, COUNTY ADMINISTRATOR  
MARTIN AUFFREDOU, COUNTY ATTORNEY  
JOAN SADY, CLERK OF THE BOARD  
FRANK THOMAS, BUDGET OFFICER  
SUPERVISORS FRASIER  
STRAINER  
TAYLOR  
VANSELOW  
WOOD  
DON LEHMAN, *THE POST STAR*  
SAMANTHA HOGAN, LEGISLATIVE OFFICE SPECIALIST

---

---

Mr. Monroe called the meeting of the Real Property Tax Services Committee to order at 10:03 a.m.

Motion was made by Mr. McDevitt, seconded by Mr. Bentley and carried unanimously to approve the minutes of the previous Committee meeting, subject to correction by the Clerk of the Board.

Privilege of the floor was extended to Lexie Delurey, Director of Real Property Tax Services, who distributed copies of her agenda to the Committee members; *a copy of the agenda is on file with the minutes.*

Commencing the Agenda review, Mrs. Delurey presented a request to approve the list of chargebacks from the County Treasurer's Office. She explained there was only one property listed which was located in the City of Glens Falls and had formerly been exempt; however, she added, the property had been placed back on the tax roll in the middle of the year and needed to be charged back to the City of Glens Falls in order for Warren County to receive a portion of the \$57.54.

Motion was made by Mr. Bentley, seconded by Mr. McDevitt and carried unanimously to approve the list of chargebacks from the County Treasurer's Office. *A copy of the resolution request form is on file with the minutes and the necessary resolution was authorized for the December 20, 2013 Board meeting.*

Moving on to New Business, Mrs. Delurey called for a review of Resolution Nos. 276 of 2013, *Deleting Taxes on Town of Warrensburg Tax Map Parcel Nos. 211.13-4-11 and 211.13-4-39* and 466 of 2013, *Deleting Taxes on Town of Warrensburg Tax Map Parcel No. 223.7-1-24* copies of which she had included in the agenda packet. She then asked Martin Auffredou, County Attorney, to explain the issues with these resolutions. Mr. Auffredou advised both resolutions pertained to the deletion of taxes for three properties located in the Town of Warrensburg. He noted that when taxes were deleted, they were then charged back to both the Town and the School District. He specified that under the Real Property Tax Law when school taxes are unpaid by the property owner, the County was required to make the school district whole, which was the case in these instances. Mr. Auffredou then explained these three properties all had soil contamination issues, and at considerable expense, the Town of Warrensburg had undertaken a Department of

Environmental Conservation (DEC) program to remove the contamination and bring all three parcels to clean condition. He added that at the present time all three parcels were being utilized to benefit the Town in some manner. He explained the Town currently owned these parcels, after conveyance from the County to the Town, as a result of the foreclosure process. Mr. Auffredou added the conveyance to the Town was made in return for the substantial cost, effort and time the Town had invested in the clean-up of said properties. Mr. Auffredou advised that Resolutions Nos. 276 and 466 removed outstanding taxes from the County records and charged them back to the Town of Warrensburg and the Warrensburg School District, which had caused some concern. After extensive research, he said, he had found that when a county compromises taxes that are owed on a property, they should not be charged back to the respective town and school district. Therefore, Mr. Auffredou said, he recommended that the committee consider rescinding both resolutions so that the chargebacks were cancelled.

Motion was made by Mr. Bentley, seconded by Mr. McDevitt and carried unanimously to rescind Resolutions Nos. 276 and 466 of 2013 and advise the Town of Warrensburg and the Warrensburg School District that the chargeback of taxes had been cancelled. *A copy of the resolution request is on file with the minutes and the necessary resolution was authorized for the December 20, 2013 Board meeting.*

Mrs. Delurey then referred to an email reminder that she had received in regards to the tax exempt status for Tax Map Parcel No. 315.-1-9.2, owned by the City of Glens Falls. She apprised the Committee that she had received a copy of the letter drafted by the County Attorney's Office and sent to the Town of Queensbury; Mr. Auffredou added that the letter indicated the application needed to be submitted by the City of Glens Falls.

Mr. McDevitt then asked Mr. Auffredou about the property at Northway exit 18, inquiring if there was a projected closing date, as well as whether the property owner could abandon the parcel. Mr. Auffredou replied that if the contamination was not cleaned up the buyer could abandon the parcel; he added that he was not aware of any particular closing date and was very encouraged that the property would close.

As there was no further business to come before the Real Property Tax Services Committee, on motion made by Mr. Bentley and seconded by Mr. McDevitt, Mr. Monroe adjourned the meeting at 10:13 a.m.

Respectfully submitted,  
Samantha Hogan, Legislative Office Specialist